

UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF NORTH CAROLINA  
DURHAM DIVISION

IN THE MATTER OF:

**Randall L. Riddle and  
Cindy L. Riddle**

SS#: xxx-xx-9289 and xxx-xx-8542

Mailing Address: 6205 Yarborough Road Mebane, NC 27302  
Debtors.

CASE NUMBER: **10-81630**  
Chapter 13

**OBJECTION TO CLAIM OF  
THE INTERNAL REVENUE SERVICE**

NOW COMES the debtor, through his attorney, and hereby objects to the allowance of the claim of the Internal Revenue Service (hereinafter "IRS") dated 1/12/2011 in the amount of \$16,490.94 and in support of such objection shows unto the Court the following:

1. That the above-referenced debtor filed a Voluntary Petition under Chapter 13 of the United States Bankruptcy Code on September 8, 2010, and Richard M. Hutson, II is the duly appointed and acting Chapter 13 Trustee.
2. That on January 7, 2011, the IRS filed a claim with the Trustee for pre-petition, unpaid federal income taxes in the total amount of \$16,490.94, of which amount the IRS claims \$14,033.75 constitutes an unsecured priority claim, and \$2,457.19 constitutes an unsecured general claim. The priority portion is claimed as follows:

<b>Tax Period</b>	<b>Tax Due</b>	<b>Interest</b>
12/31/2002	\$0.00	\$2,049.22
12/31/2003	\$375.00	\$291.98
12/31/2004	\$1,085.00	\$553.93
12/31/2005	\$3,782.41	\$1,422.27
<u>12/31/2007 (unassessed)</u>	<u>\$4,007.60</u>	<u>\$466.34</u>

**Total amount of Unsecured Priority Claims: \$14,033.75**

3. The Debtors filed an amended tax return for tax year 2007 on or about June 16, 2010. Per the amended return, the Debtors did not owe taxes for 2007.

4. The IRS has failed to assert a basis for priority treatment for tax years 2002-2005.

WHEREFORE, the debtor pray the Court to enter an Order establishing the value of the

unsecured priority claim as \$0.00 and the unsecured general claim as \$16,490.94, and for such other and further relief as this Court deems just and proper.

DATED: July 25, 2011

**Law Offices of John T. Orcutt, P.C. by**

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s/ Koury L. Hicks

Koury L. Hicks  
Attorney for Debtors  
NC State Bar No.: 36204  
6616-203 Six Forks Road  
Raleigh, NC 27615  
(919) 847-9750

## CERTIFICATE OF SERVICE

I, Charlene Ennemoser, of the Law Offices of John T. Orcutt, P.C., do hereby certify that I am, and at all times hereinafter mentioned was, more than eighteen (18) years of age; and that on this day, I served copies of the foregoing Objection to the Claim of the Internal Revenue Service by U.S. mail, postage prepaid, upon the parties set forth below (including addresses):

Regina Celeste McNair  
921 Mailwood Drive  
Knightdale, NC 27545

Internal Revenue Service  
Attn: Managing Agent  
P.O. Box 21126  
Philadelphia, PA 19114

Internal Revenue Service  
Attn: Managing Agent  
320 Federal Place, Rm. 335  
Greensboro, NC 27401

Eric Holder,  
US Attorney General  
US Department of Justice  
950 Pennsylvania Avenue, NW  
Washington, DC 20530-0001

Internal Revenue Service  
Attn: Managing Agent  
P.O. Box 21125  
Philadelphia, PA 19114

United States Attorney  
Attn: Civil Process Clerk  
101 South Edgeworth Street, 4th Floor  
Greensboro, NC 27401

And by electronic noticing:

Richard M Hutson, II  
Chapter 13 Trustee

Michael D. West  
U.S. Bankruptcy Administrator

It is under penalty of perjury that I certify the foregoing to be true and correct.

DATE: July 25, 2011

**Law Offices of John T. Orcutt, P.C. by**  
s/ Charlene Ennemoser  
Charlene Ennemoser